

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA**

<b>In re:</b>  <b>CIRCUIT CITY STORES, INC., <u>et al.</u>,</b>  <b>Debtors.</b>	<b>Chapter 11</b>  <b>Case No. 08-35653 (KRH)</b>  <b>(Jointly Administered)</b> <b>Hrg. Date: September 27, 2010 at 2:00 p.m. (ET)</b> <b>Obj. Due: September 20, 2010 at 5:00 p.m. (ET)</b>
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**APPLICATION FOR PAYMENT OF ADMINISTRATIVE EXPENSES IN  
CONNECTION WITH TRANSITION SERVICES PROVIDED BY CROWE  
HORWATH, LLP IN ANTICIPATION OF ALFRED SIEGEL'S APPOINTMENT  
AS LIQUIDATING TRUSTEE UNDER SECOND AMENDED PLAN FOR THE  
PRE-RETENTION PERIOD JULY 1, 2009 THROUGH FEBRUARY 28, 2010**

Names of Applicant:	Crowe Horwath LLP
Period for which Compensation and Expense Reimbursement is	July 1, 2009 – February 28, 2010
Amount of Compensation sought as actual, reasonable and necessary:	\$275,329.00
Amount of Expense reimbursement sought as actual, reasonable and necessary	\$24,533.05

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<b>In re:</b>  <b>CIRCUIT CITY STORES, INC., <u>et al.</u>,</b>  <b>Debtors.</b>	<b>Chapter 11</b>  <b>Case No. 08-35653 (KRH)</b>  <b>(Jointly Administered)</b> <b>Hrg. Date: September 27, 2010 at 2:00 p.m. (ET)</b> <b>Obj. Due: September 20, 2010 at 5:00 p.m. (ET)</b>
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Crowe Horwath, LLP, on behalf of itself and its partner Alfred H. Siegel ("Siegel" and together with Crowe Horwath, LLP "Crowe"), the anticipated liquidating trustee under the Second Amended Joint Plan Of Liquidation Of Circuit City Stores, Inc. And Its Affiliated Debtors And Debtors In Possession And Its Official Committee Of Creditors Holding General Unsecured Claims (the "Plan") file this Application, pursuant to section 503(b) of title 11 of the United States Code (the "Bankruptcy Code"), for the allowance of an administrative expense for compensation and reimbursement for actual and necessary expenses incurred for the period beginning July 1, 2009 through February 28, 2010 (the "Compensation Period"), in the amount of \$299,862.05 (the "Compensation Amount"), and respectfully represents:

**Background**

1. On November 10, 2008 ('the Petition Date), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to manage and operate their businesses as debtors in possession

pursuant to Bankruptcy Code sections 1107 and 1108. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee").

2. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores.

3. On September 29, 2009, the Debtors and the Creditors' Committee (together, the "Plan Proponents") filed the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "First Amended Plan"). The associated disclosure statement (the "Disclosure Statement") was approved on September 24, 2009.

4. The First Amended Plan provided for the creation of a liquidating trust (the "Liquidating Trust") to hold, administer and distribute the assets of the Debtors after the Effective Date (as defined in the First Amended Plan).

5. The First Amended Plan further provided that Siegel, a partner with Crowe, will be the initial trustee of the Liquidating Trust (the "Liquidating Trustee").

6. The First Amended Plan further provided that "the Liquidating Trustee shall be entitled to payment of reasonable fees and expense incurred prior to the Effective Date in an amount to be agreed to by the Plan Proponents and approved by the Bankruptcy Court in the Confirmation Order."

7. Between July 1, 2009 and February 29, 2010 (the “Pre-Retention Period”), Mr. Siegel and Crowe Horwath provided certain services and incurred certain expenses in connection with the First Amended Plan, on account of which Crowe Horwath has invoiced the Debtors for fees in the amount of \$275,329 (the “Fees”) and expenses in the amount of \$24,533.05 (the “Expenses”).

8. On March 11, 2010, the Bankruptcy Court entered the Order Under Bankruptcy Code Sections 105(a) and 363 Authorizing Debtors to Retain and Employ Alfred H. Siegel of Crowe Horwath LLP as Chief Restructuring Officer to the Debtors (D.I. 6795) appointing Alfred H. Siegel as Chief Restructuring Officer. Mr. Siegel resigned as Chief Restructuring Officer on June 28, 2010

9. On August 9, 2010, the Plan Proponents filed the Plan. Siegel is also the proposed Liquidating Trustee under the Plan. Confirmation of the Plan is scheduled for September 8, 2010.

#### **SUMMARY OF APPLICATION**

10. By this Application, Crowe requests allowance of an administrative expense on account of compensation for services rendered and actual and necessary expenses incurred in these cases for the period beginning July 1, 2009 through February 28, 2010, and in connection therewith, requests allowance of an administrative expense of compensation in the amount of \$275,329.00 for professional fees and reimbursement of \$24,533.05 for necessary and actual out-of-pocket expenses. The Plan Proponents support Crowe’s request.

11. Crowe’s request for compensation is broken down as follows:

Period Covered	Requested			Payments Received		Outstanding	
	Hours	Fees	Expenses	Fees	Expenses	Fees	Expenses
July 1, 2009 through February 28, 2010	600.45	\$275,329.00	\$24,533.05	\$ 0	\$ 0	\$275,329.00	\$24,533.05
Grand Total	600.45	\$275,329.00	\$24,533.05	\$ 0	\$ 0	\$275,329.00	\$24,533.05

### **SUMMARY OF SERVICES DURING THE COMPENSATION PERIOD**

12. This Application is Crowe's first and only request for payment of an administrative expense in these cases for for services that were performed prior to Mr. Siegel's retention as CRO. During the Compensation Period, Crowe provided professional services to the Plan Proponents in connection with the terms of the Plan and to ensure a smooth and orderly transition to his role proposed role as Liquidating Trustee.

13. Set forth below is a summary of the services Crowe rendered to the Debtors during the Compensation Period.

- i. Review plan and disclosure statement, documents regarding claims, accounts receivable, reporting issues;
- ii. Review of financial documents, Bylaws and schedules;
- iii. Meetings with Debtor and Creditor counsel, Circuit City staff regarding numerous items such as review of systems, financial data, employee retention, transition issues;
- iv. Review documents in connection with Canada and French issues, claims and tax matters;
- v. Analyze IRS matters, ordering of assessments and interest netting;
- vi. Analyze bankruptcy tax issues regarding plan reorganization and assist Circuit City personnel with issues related to IRS audits and tax refunds;

- vii. Various revisions to both disclosure statement and liquidating trust; and
- viii. Review of open issues and refundable positions in response to creditor committee request for information.

14. In connection with preparing this application, Crowe performed various activities, including compiling and reviewing detailed time entries, compiling and reviewing detailed expenses incurred, preparing detailed and summary schedules of fees and expenses incurred, and drafting the narratives and schedules included in this Application.

15. A summary of the hours, fees and out of pocket expenses incurred by professional and category is annexed hereto as Exhibit A, Exhibit B and Exhibit C, respectively, and described in detail in the time records annexed hereto as Exhibit D. Crowe maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these Chapter 11 cases and such records are maintained in the ordinary course of business.

16. The fees applied for herein are based on the usual and customary fees Crowe charges to accounting clients and are commensurate with the usual and customary rates charged for services performed.

17. During the Compensation Period, time expended by professionals at Crowe based on hourly rates ranging from \$95.00 to \$580.00 per hour for a total of \$275,329.00. The number of hours expended by Crowe was 600.45.

18. Crowe respectfully submits that the amounts applied for herein for professional services rendered in these cases during the Compensation Period are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases. Moreover, the time and labor expended by Crowe during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, Crowe has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort. Thus, Crowe respectfully submits that these services: (a) were actual, necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost efficient manner.

**SUMMARY OF ACTUAL AND NECESSARY  
EXPENSES DURING THE COMPENSATION PERIOD**

19. Attached hereto as Exhibit C and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by Crowe in connection with provided services during the Compensation Period. As set forth in Exhibit C, Crowe seeks reimbursement of actual and necessary expenses incurred by Crowe during the Compensation Period in the aggregate amount of \$24,533.05. Crowe submits that these expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases.



20. Based on the foregoing, Crowe submits that it has satisfied Bankruptcy Code section 503(b) and, with the support of the Plan Proponents, requests an allowed administrative expenses claim in the amount of \$299,862.05.

**CONCLUSION**

WHEREFORE, Crowe respectfully request that the Court allow an administrative expense claim pursuant to Bankruptcy Code section 503(b) in the amount of \$299,862.05, \$275,329.00 of which is compensation for professional services rendered and \$24,533.05 of which is reimbursement for actual and necessary expenses Crowe incurred in rendering such services.

Respectfully submitted,

CROWE HORWATH LLP



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Alfred H. Siegel

Engagement: 880962.001

Bill Date: 06/16/10

Invoice: 1671401

**Crowe Horwath LLP**

**For the period 07/01/09 through 02/28/10**

**By Category of Work Performed**

<b>Category Of Work</b>	<b>Time</b>	<b>Charges</b>
Business Analysis	390.00	169,044.50
Tax Issues	210.45	106,284.50
Total Professional Fees	600.45	275,329.00

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Bill Date: 06/16/10

Invoice: 1671401

**Crowe Horwath LLP**

**For the period 07/01/09 through 02/28/10**

**Fees and Time by Month**

<b>Month</b>	<b>Time</b>	<b>Charges</b>
July 2009	118.15	60,528.00
August 2009	59.70	30,695.50
September 2009	92.80	43,746.00
October 2009	62.30	28,418.00
November 2009	200.10	77,840.00
December 2009	20.00	9,815.00
January 2010	26.90	13,370.00
February 2010	20.50	10,916.50
	600.45	275,329.00

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**Crowe Horwath LLP**

**For the period 07/01/09 through 02/28/10**

**Professional Fees and Time by Employee**

<b>Name</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	120.05	580.00	69,629.00
Gottlieb, David	122.30	473.65	57,927.50
Irving, Lisa	8.00	100.00	800.00
Milner, Keenen	34.60	209.31	7,242.00
Roberts, James	1.50	420.00	630.00
Shaffer, Marc	4.20	425.00	1,785.00
Siegel, Alfred	182.10	504.09	91,795.00
Smith, Pamela	11.30	95.00	1,073.50
Teeple, Joshua	37.60	249.49	9,381.00
Tomlinson, Sue	78.80	445.00	35,066.00
	<u>600.45</u>		<u>275,329.00</u>

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**For the period 07/01/09 through 02/28/10**

**Out of Pocket Expenses**

**Out-of-Pocket Expenses**

Auto Expense/\$.50 (1/1/10)	481.81
Ground Travel	949.05
Meals	1,971.34
Lodging - Room Charge and Taxes	4,349.57
Airfare	16,724.71
Overnight Delivery Recovery	56.57

Total Out-of-Pocket Expenses	<u>24,533.05</u>
	<u>                    </u>
	<u>                    </u>

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**Crowe Horwath LLP**  
**For the period 07/01/09 through 02/28/10**

**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred	07/06/2009	4.90	550.00	2,695.00
Review plan and disclsoure statement for Circuit City/meet and discuss issues with Agler				
Siegel, Alfred	07/09/2009	7.90	550.00	4,345.00
Meeting at pachulski office to review responsibilities and duties as liquidating trustee for the circuit city matter/read plan and disclosure statement and numerous documents				
Gottlieb, David	07/09/2009	4.10	550.00	2,255.00
Meeting with R. Pachuski, J. Pomerantz, A. Siegel, M. Atkinson re case issues.				
Siegel, Alfred	07/20/2009	3.20	550.00	1,760.00
Continue to review numerous documents and analysis				
Siegel, Alfred	07/21/2009	0.80	550.00	440.00
Discussions with tax professionals regarding various tax implications of plan/review related research				
Siegel, Alfred	07/22/2009	0.30	550.00	165.00
Discussions with counsel regarding meeting in Richmond				
Smith, Pamela	07/24/2009	1.20	95.00	114.00
Copying and organization of tax documents				
Siegel, Alfred	07/24/2009	5.40	550.00	2,970.00
Meeting with david Agler regarding tax issues/review previously filed federal returns/ review plan and dscl stmt as to tax and related matters / review other documents				
Gottlieb, David	07/28/2009	4.40	550.00	2,420.00
Conference call with J. Pomerantz, Al Siegel, D. Agler, meet with Siegel re issues, review plan, related documents and tax information.				
Siegel, Alfred	07/28/2009	7.20	550.00	3,960.00
Review consolidated tax returns and financial information / various calls to skadden and pachulski / meet with agler regarding plan tax issues / conference call with pomerantz re tax and other matters				
Siegel, Alfred	07/29/2009	1.20	550.00	660.00
Calls and correspondence with Debtor counsel, creditor counsel and accountants regarding meeting in Richmond				
Siegel, Alfred	07/30/2009	6.70	550.00	3,685.00
In Richmond Virginia to meet with Circuit city management and counsel / continue review and analysis of Debtor data				
Gottlieb, David	07/30/2009	5.40	550.00	2,970.00
Meeting with DIP, Counsel, FA's, Jeff Pomerantz and Al Siegel including review of documents, pleadings etc.				

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**Crowe Horwath LLP**  
**For the period 07/01/09 through 02/28/10**

**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred	07/30/2009	3.70	275.00	1,017.50
Non working travel				
Gottlieb, David	07/30/2009	4.80	275.00	1,320.00
Non working travel				
Siegel, Alfred	07/31/2009	5.00	275.00	1,375.00
Non working travel				
Gottlieb, David	07/31/2009	4.70	275.00	1,292.50
Non working travel				
Gottlieb, David	07/31/2009	5.10	550.00	2,805.00
Meetings / Work on memo re: systems, accounting/tax needs/transactions				
Siegel, Alfred	07/31/2009	5.60	550.00	3,080.00
Meeting with Creditor and debtor Counsel, Debtor representatives and proposed accountant regarding confirmation issues/work on turnover plan				
Gottlieb, David	08/04/2009	2.30	550.00	1,265.00
Review latest redline draft plan / calls to counsel				
Gottlieb, David	08/20/2009	1.30	550.00	715.00
Review plan revisions.				
Siegel, Alfred	08/20/2009	2.20	550.00	1,210.00
Review of plan material as well as other correspondence and analyses				
Gottlieb, David	08/24/2009	0.80	550.00	440.00
Review correspondence between D. Agler and Skadden and attached changes to plan and disclosure statement.				
Gottlieb, David	09/02/2009	1.20	550.00	660.00
Read draft liquidating./ meet with Siegel				
Siegel, Alfred	09/02/2009	2.90	550.00	1,595.00
Review latest draft trust agreement/meet with gottlieb and call to counsel regarding Sept mtg				
Gottlieb, David	09/04/2009	0.30	550.00	165.00
Telephone conference re meeting in Washington.				
Siegel, Alfred	09/04/2009	2.50	550.00	1,375.00
Calls to counsel/discuss issues regarding in person meeting/review documents				
Gottlieb, David	09/16/2009	2.30	550.00	1,265.00
Read correspondences and attachments, prepare for meeting.				

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**Crowe Horwath LLP**

**For the period 07/01/09 through 02/28/10**

**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Gottlieb, David	09/17/2009	3.80	550.00	2,090.00
Prepare for meeting / meeting and teleconference at Pachulski.				
Siegel, Alfred	09/17/2009	1.30	550.00	715.00
Review materials provided by protivity				
Siegel, Alfred	09/17/2009	3.70	550.00	2,035.00
Conference with counsel and creditors regarding status of case/follow up discussions as to plan through confirmation date				
Siegel, Alfred	09/18/2009	1.60	550.00	880.00
Discussions with Michelle Mosier regarding planning for turnover/follow up calls and correspondence to David Gottlieb and Jeff Pomerantz				
Gottlieb, David	09/18/2009	0.60	525.00	315.00
Calls to/from Siegel re turnover				
Siegel, Alfred	09/21/2009	2.10	550.00	1,155.00
Planning meeting with David Gottlieb / review relevant material				
Gottlieb, David	09/21/2009	2.00	550.00	1,100.00
Prepare for meetings in Washington DC.				
Siegel, Alfred	09/22/2009	4.60	550.00	2,530.00
Review documents / in prep for meeting with Debtors reps and counsel				
Gottlieb, David	09/22/2009	2.30	550.00	1,265.00
Preparation for meeting in D.C.				
Siegel, Alfred	09/22/2009	4.70	275.00	1,292.50
Non working travel				
Gottlieb, David	09/22/2009	6.80	275.00	1,870.00
Non working travel				
Gottlieb, David	09/23/2009	9.20	550.00	5,060.00
Meetings in Washington and review of documents.				
Siegel, Alfred	09/23/2009	9.40	550.00	5,170.00
Meeting in D.C. with Circuit City reps - debtor employees, FTI and Skadden as well as proposed accountants and creditor counsel - discuss various issues				
Siegel, Alfred	09/24/2009	3.80	550.00	2,090.00
Prepare memos on transition / review additional financial data				
Gottlieb, David	09/24/2009	3.70	550.00	2,035.00
Review of documents and other materials provided by Debtor				



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**Crowe Horwath LLP**  
**For the period 07/01/09 through 02/28/10**

**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred Non working travel	09/24/2009	6.20	275.00	1,705.00
Gottlieb, David Non working travel	09/24/2009	6.00	275.00	1,650.00
Gottlieb, David Review update plan, trust agreement, etc.	10/02/2009	2.10	550.00	1,155.00
Siegel, Alfred Discussions with counsel and others regarding oversight committee and other issues	10/05/2009	1.20	550.00	660.00
Irving, Lisa Assemble documents for Trustee review	10/06/2009	4.80	100.00	480.00
Irving, Lisa Discuss bonding needs with Trustee and bonding company. Provide add'l info as necessary.	10/08/2009	0.60	100.00	60.00
Irving, Lisa Discuss banking issues with Trustee and with potential programmer.	10/08/2009	0.30	100.00	30.00
Gottlieb, David Meeting with Al Siegel re litigation issues.	10/13/2009	0.70	550.00	385.00
Siegel, Alfred Lunch meeting with Gottlieb regarding flat screen litigation issue/calls to counsel regarding same	10/13/2009	2.40	550.00	1,320.00
Siegel, Alfred Various calls and meetings regarding tax issues and transition matters	10/29/2009	2.20	550.00	1,210.00
Gottlieb, David Meet with Al Siegel, conference call with Michelle Mosier re case issues.	10/30/2009	1.50	550.00	825.00
Gottlieb, David Review tax memorandum.	10/30/2009	0.60	550.00	330.00
Siegel, Alfred Conference call with Michelle Mosier/follow up with Gottlieb re planning	10/30/2009	1.40	550.00	770.00
Siegel, Alfred Review draft liquidating agreement/calls to counsel regarding agreement and valuation issues/meet with Gottlieb regarding planning for Richmond visit and tax refund issues/related discussions with Tomlinson and Agler	11/02/2009	3.70	550.00	2,035.00

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**For the period 07/01/09 through 02/28/10**

**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Gottlieb, David	11/02/2009	2.20	550.00	1,210.00
Meeting with Al Siegel re tax issues, read documents; conference call with S. Tomlinson, A. Agler and Al Siegel.				
Gottlieb, David	11/04/2009	3.00	550.00	1,650.00
Review correspondences and analyses re: tax issues, etc./conference call with D. Agler, S. Tomlinson, A. Siegel and Jeff Pomerantz.				
Siegel, Alfred	11/04/2009	2.20	550.00	1,210.00
Various calls and meetings to discuss terms of trust agreement, internal revenue refund problems and canadian tax issues				
Siegel, Alfred	11/05/2009	1.40	550.00	770.00
Calls and doc review regarding canadian tax issues				
Siegel, Alfred	11/06/2009	0.80	550.00	440.00
Discussions regarding postponement of effective date/various projects etc				
Siegel, Alfred	11/10/2009	2.40	550.00	1,320.00
Calls with Creditor Comm Counsel and Debtor reps regarding status of liquidating trust, Canadian tax issues and employee status going forward. Review material on both Canada and IRS refund matters				
Gottlieb, David	11/10/2009	0.50	550.00	275.00
Conference call with J. Pomerantz and A. Siegel regarding various issues.				
Siegel, Alfred	11/12/2009	2.20	550.00	1,210.00
Conference calls and meetings with Comm Counsel and accountants regarding CRO/Liquidating Trustee issues/planning for transition/employee related concerns etc				
Gottlieb, David	11/12/2009	1.40	550.00	770.00
Conference call re CRO and other issues.				
Siegel, Alfred	11/13/2009	1.20	550.00	660.00
Various discussions regarding CRO and Liquidating trustee issues/prepare draft engagement letter for counsel review				
Milner, Keenen	11/18/2009	3.30	255.00	841.50
Discussions with Circuit staff and prep. for system review.				
Teeple, Joshua	11/18/2009	3.30	295.00	973.50
Prepare for meeting with wind down team/review material on DP systems				
Siegel, Alfred	11/18/2009	5.60	275.00	1,540.00
Non working travel				
Siegel, Alfred	11/18/2009	4.30	550.00	2,365.00
Review documents and analysis preparatory to meeting at Circuit				

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**Crowe Horwath LLP**  
**For the period 07/01/09 through 02/28/10**

**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Gottlieb, David	11/18/2009	4.30	550.00	2,365.00
Review files and preparation for meeting with DIP personnel.				
Gottlieb, David	11/18/2009	5.70	275.00	1,567.50
Non working travel				
Milner, Keenen	11/18/2009	8.10	127.50	1,032.75
Non working travel				
Teeple, Joshua	11/18/2009	7.90	147.50	1,165.25
Non working travel				
Teeple, Joshua	11/19/2009	11.70	295.00	3,451.50
Meet with CC wind down team regarding location and extent of computer systems and records.				
Milner, Keenen	11/19/2009	11.90	255.00	3,034.50
Meeting and interviews regarding systems and documentation.				
Gottlieb, David	11/19/2009	11.20	550.00	6,160.00
Meetings with DIP personnel and review of systems and compensation structure.				
Siegel, Alfred	11/19/2009	10.90	550.00	5,995.00
Review analysis and financial data/meetings with Debtor officers and professionals				
Siegel, Alfred	11/20/2009	4.80	550.00	2,640.00
Meetings with Debtor and debtor employees at Richmond offices				
Gottlieb, David	11/20/2009	4.60	550.00	2,530.00
Meeting with DIP personnel, review schedules prepared by debtor				
Milner, Keenen	11/20/2009	7.00	255.00	1,785.00
Meeting and interviews regarding systems.				
Teeple, Joshua	11/20/2009	6.80	295.00	2,006.00
At Circuit City administrative offices to meet with staff / analysis of IT/accounting/memo/infrastructure.				
Milner, Keenen	11/20/2009	4.30	127.50	548.25
Non working travel				
Siegel, Alfred	11/20/2009	5.20	275.00	1,430.00
Non working travel				
Teeple, Joshua	11/20/2009	3.70	147.50	545.75
Non working travel				

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**Crowe Horwath LLP**

**For the period 07/01/09 through 02/28/10**

**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Gottlieb, David	11/20/2009	5.90	275.00	1,622.50
Non working travel				
Teeple, Joshua	11/23/2009	4.20	295.00	1,239.00
Review various documents from Virginia visit. Work with Milner to finalize memo on same.				
Gottlieb, David	12/04/2009	1.40	550.00	770.00
Read conference submission re IRS sale leaseback issues, memo from Milner re: systems, etc.				
Siegel, Alfred	12/10/2009	1.60	550.00	880.00
Calls to/from Greg Galardi regarding CRO issues. Meeting with David Gottlieb to discuss				
Gottlieb, David	12/10/2009	0.90	550.00	495.00
With Siegel/meeting re CRO issues				
Siegel, Alfred	12/16/2009	2.20	550.00	1,210.00
Prepare for and participate in conference call with Board of Directors				
Gottlieb, David	12/16/2009	1.10	550.00	605.00
Meet with Al Siegel re conference call and conference with Board of Directors.				
Siegel, Alfred	12/21/2009	1.30	550.00	715.00
Various correspondence and calls to Galardi, Marcum et al regarding CRO				
Siegel, Alfred	12/22/2009	1.70	550.00	935.00
On going discussions with counsel and partners regarding CRO issues/work on engagement letter				
Irving, Lisa	12/30/2009	1.00	100.00	100.00
Discuss and make revisions to CRO engagement letter				
Siegel, Alfred	12/30/2009	1.80	550.00	990.00
Work on engagement letter/D&O issues				
Siegel, Alfred	01/04/2010	2.80	550.00	1,540.00
Work on engagement letter as CRO/corr to Circuit/discussion with Crowe regarding wording/rewrites				
Irving, Lisa	01/04/2010	1.00	100.00	100.00
Discussion with Siegel and further revisions to engagement letter.				
Shaffer, Marc	01/07/2010	1.00	425.00	425.00
Review EL draft and discuss insurance coverage of CRO role w/ FBauters				

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**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Shaffer, Marc	01/08/2010	2.00	425.00	850.00
EL draft edits, discuss insurance coverage of CRO role w/ FBauters, insurance company questions to AS				
Gottlieb, David	01/08/2010	1.30	550.00	715.00
Lunch meeting with Siegel regarding engagement letter				
Irving, Lisa	01/08/2010	0.30	100.00	30.00
Ffurther revisions to CRO engagement letter per Marc Shaffer				
Siegel, Alfred	01/08/2010	4.50	550.00	2,475.00
Work on CRO engagement letter/discussions with Crowe personnel and Gottlieb regarding transaction				
Siegel, Alfred	01/13/2010	1.30	550.00	715.00
Review of pleadings and correspondence/discussions as to CRO				
Siegel, Alfred	01/14/2010	1.20	550.00	660.00
Meeting with Gottlieb regarding case status				
Gottlieb, David	01/14/2010	1.90	550.00	1,045.00
Review correspondence and documents and attached CRO engagement letter and correspondence/meet with Siegel				
Shaffer, Marc	01/18/2010	0.70	425.00	297.50
Review revised EL draft & send comments to AS				
Siegel, Alfred	01/19/2010	3.20	550.00	1,760.00
Numerous calls to galardi. mosier et al regarding issues concerning the CRO engagement letter/review revisions with Crowe/discuss with Galaradi/follow up				
Siegel, Alfred	01/26/2010	2.20	550.00	1,210.00
Numerous discussions and e mails with Gottlieb, debtors and debtors counsel regarding employee retention, CRO engagement letter and other matters/review of related correspondence				
Shaffer, Marc	01/28/2010	0.30	425.00	127.50
Review new, revised EL draft				
Shaffer, Marc	01/29/2010	0.20	425.00	85.00
Final review of EL				
Siegel, Alfred	02/10/2010	2.50	550.00	1,375.00
Numerous discussions and e mails regarding mosier position/marcum deal/CRO and other related matters				

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**Business Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred	02/17/2010	1.80	550.00	990.00
Various calls, emails and document review relating to CRO and marcum deals. discuss potential staffing requirements with gottlieb				
Gottlieb, David	02/17/2010	0.90	550.00	495.00
Discussions with Siegel re turnover staffing				
Siegel, Alfred	02/22/2010	1.20	550.00	660.00
Discussions regarding tax refund, estate financial condition and CRO deal				
Siegel, Alfred	02/23/2010	1.80	550.00	990.00
Review various draft documents pertaining to application, order etc for CRO engagement/discussion with Chicago office regarding liability issue/requests revisions				
Siegel, Alfred	02/24/2010	2.20	550.00	1,210.00
Continued review of documents vis a vis CRO/Marcum/discussions with Chicago office etc				
Total Business Analysis		390.00		169,044.50

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**Crowe Horwath LLP**

**For the period 07/01/09 through 02/28/10**

**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	07/06/2009	2.30	580.00	1,334.00
Conference with Mr. Siegel regarding liquidating trust and associated tax issues				
Agler, David	07/06/2009	1.70	580.00	986.00
Analysis of tax issues regarding plan and disclosure statement.				
Agler, David	07/07/2009	4.30	580.00	2,494.00
Analysis and research of tax issues regarding plan of reorganization.				
Agler, David	07/15/2009	2.30	580.00	1,334.00
Analysis of revised plan and tax issues in connection with liquidating trust.				
Agler, David	07/16/2009	2.40	580.00	1,392.00
Continued analysis of revised plan and bankruptcy tax issues.				
Agler, David	07/16/2009	0.40	580.00	232.00
Telephone conference with Mr. Levy (Skadden Arps).				
Agler, David	07/20/2009	2.60	580.00	1,508.00
Preparation and telephone conference with Mr. McDonald, Mr. Vaughn, Mr. Levy and Ms. Ralph re tax issues in connection with plan of reorganization and liquidating trust, and analysis of tax issues regarding plan.				
Agler, David	07/21/2009	0.75	580.00	435.00
Meeting with Siegel re tax issue				
Agler, David	07/23/2009	2.80	580.00	1,624.00
Analysis of liquidating trust; analysis of federal tax returns and bankruptcy plan tax issues.				
Agler, David	07/24/2009	5.20	580.00	3,016.00
Preparation and meeting with Al Siegel, and analysis of tax information and draft trust agreement.				
Agler, David	07/26/2009	4.90	580.00	2,842.00
Analysis of bankruptcy tax issues re proposed plan.				
Agler, David	07/27/2009	2.20	580.00	1,276.00
Analysis of tax returns and tax issues regarding plan.				
Agler, David	07/28/2009	4.70	580.00	2,726.00
Analysis of tax issues re proposed plan of reorganization; telephone conference and meeting with Mr. Siegel et al				
Agler, David	08/04/2009	1.90	580.00	1,102.00
Analysis of tax issues re proposed plan or reorganization; analysis of revised plan documents.				

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**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	08/05/2009	1.10	580.00	638.00
Analysis of revised plan.				
Agler, David	08/06/2009	5.80	580.00	3,364.00
Analysis of revised plan; analysis of tax issues re plan; draft revisions to plan and to liquidating trust.				
Agler, David	08/07/2009	6.10	580.00	3,538.00
Analysis of Plan; analysis of tax issues re Plan; draft revisions to Plan and liquidating trust.				
Agler, David	08/10/2009	2.80	580.00	1,624.00
Analysis of Plan and draft revisions re liquidating trust.				
Agler, David	08/11/2009	2.40	580.00	1,392.00
Draft plan revisions; draft revisions to liquidating trust.				
Agler, David	08/12/2009	1.30	580.00	754.00
Draft revisions to Plan and liquidating trust.				
Smith, Pamela	08/12/2009	0.80	95.00	76.00
Revisions to draft inserts to plan documents.				
Smith, Pamela	08/13/2009	1.20	95.00	114.00
Revisions to inserts to plan documents, per David Agler. PDF and email to Mr. Pomerantz.				
Agler, David	08/13/2009	2.40	580.00	1,392.00
Draft revisions to Plan and liquidating trust; telephone conference with counsel				
Agler, David	08/17/2009	0.60	580.00	348.00
Telephone conference with Mr. Pomerantz.				
Agler, David	08/18/2009	2.10	580.00	1,218.00
Analysis of Disclosure Statement and Plan; analysis of tax issues; preparation of revisions to tax section.				
Agler, David	08/19/2009	3.40	580.00	1,972.00
Analysis of Disclosure Statement; draft revisions to Disclosure Statement Tax Section; analysis of tax issues re Plan.				
Agler, David	08/20/2009	0.40	580.00	232.00
Telephone conference with Mr. Pomerantz.				
Smith, Pamela	08/20/2009	5.00	95.00	475.00
Preparation of disclosure statement language for David Agler; email to Mr. Pomerantz.				



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**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	08/20/2009	3.40	580.00	1,972.00
Analysis of Disclosure Statement; draft revisions to Disclosure Statement.				
Agler, David	08/21/2009	1.40	580.00	812.00
Telephone conference re revisions to Disclosure Statement; telephone conference with Mr. Levy and Ms. Ralph; telephone conference with Ms. Ralph re further revisions to tax section of Disclosure Statement.				
Tomlinson, Sue	08/21/2009	1.20	445.00	534.00
Assist and consultation with Mr. Agler regarding tax section of Disclosure Statement				
Agler, David	08/21/2009	2.40	580.00	1,392.00
Review revisions to Disclosure Statement tax section; analysis of revised plan document.				
Tomlinson, Sue	08/22/2009	1.30	445.00	578.50
Assist Mr. Agler with Plan and Disclosure statement language				
Agler, David	08/22/2009	0.40	580.00	232.00
Telephone conferences re tax issues				
Agler, David	08/22/2009	2.90	580.00	1,682.00
Review and revise Disclosure Statement; prepare comments to Disclosure Statement revisions; draft emails to Mr. Levy; review Disclosure Statement tax section revisions.				
Agler, David	08/24/2009	0.90	580.00	522.00
Telephone conference regarding proposed revisions to tax section; telephone conference with Mr. Levy re additional proposed revisions.				
Agler, David	08/24/2009	1.90	580.00	1,102.00
Review revised Plan.				
Agler, David	09/01/2009	1.10	580.00	638.00
Analysis of Plan and draft liquidating trust agreement.				
Agler, David	09/03/2009	1.40	580.00	812.00
Analysis of Plan; preparation of comments regarding liquidating trust.				
Agler, David	09/09/2009	1.40	580.00	812.00
Prepare comments re liquidating trust.				
Agler, David	09/13/2009	2.90	580.00	1,682.00
Analysis of Plan, and draft proposed comments re liquidating trust.				
Smith, Pamela	09/14/2009	2.30	95.00	218.50
Preparation of revisions to Liquidating Trust Agreement, per David Agler; redline Agreement				

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**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	09/14/2009	1.70	580.00	986.00
Draft revisions to Liquidating Trust Agreement.				
Agler, David	09/14/2009	0.40	580.00	232.00
Telephone conference regarding trust tax issues				
Agler, David	09/17/2009	0.60	580.00	348.00
Analysis of Plan and liquidating trust; analysis of revised draft of trust.				
Tomlinson, Sue	10/12/2009	5.20	445.00	2,314.00
Review and consultation with Mr. Agler regarding tax claims including interest netting issues. Review factual pattern re Sale Leaseback Issue and Interest Netting issues related to two separate audits of three years each. Review interest netting rules.				
Agler, David	10/12/2009	2.80	580.00	1,624.00
Analysis of Plan and liquidating trust; analysis of revised draft of trust / meet with Sue Tomlinson				
Tomlinson, Sue	10/13/2009	0.90	445.00	400.50
Review of information available for evaluation of tax refunds/claims				
Tomlinson, Sue	10/14/2009	2.20	445.00	979.00
Review of information available in preparation for call. Determination of documentation needed for evaluation of tax refunds/claims. Research regarding interest netting, posting of NOLs, ordering of posting in the IRM, etc.				
Agler, David	10/14/2009	2.30	580.00	1,334.00
Analysis of tax refund claim issues.				
Tomlinson, Sue	10/15/2009	1.10	445.00	489.50
Conference call with Jeff McDonald and Michelle Mosier, David Agler, Jeff Pomerantz and CCSI legal counsel regarding IRS and State tax refund claims/TAM, etc.				
Tomlinson, Sue	10/15/2009	0.40	445.00	178.00
Conference call with David Agler and Jeff Pomerantz regarding IRS and State tax refund claims/TAM, etc.				
Tomlinson, Sue	10/15/2009	0.60	445.00	267.00
Conference call with David Agler regarding IRS and State tax refund claims/TAM, etc. determination of documentation needed for evaluation				
Tomlinson, Sue	10/15/2009	1.40	445.00	623.00
Review of information available in preparation for call with Circuit City personnel involved in IRS audits. Determination of documentation needed for evaluation of tax refunds/claims				

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**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	10/15/2009	2.30	580.00	1,334.00
Analysis of tax issues re tax refund claims; consult with Sue Tomlinson; participation in telephone conference regarding tax refund claims.				
Tomlinson, Sue	10/16/2009	2.30	445.00	1,023.50
Review of information available in preparation for call with Circuit City personnel involved in IRS audits. Prepare listing of documents, time lines, etc.				
Agler, David	10/18/2009	1.10	580.00	638.00
Analysis of issues regarding tax refund claims.				
Tomlinson, Sue	10/19/2009	1.80	445.00	801.00
SEC research regarding IRS audit activities, Sale leaseback activities, assessment of IRS refunds.				
Tomlinson, Sue	10/20/2009	1.80	445.00	801.00
Review SEC filings for IRS audit disclosures or FIN 48 disclosure to acquire more details re issues/concerns.				
Agler, David	10/20/2009	0.80	580.00	464.00
Telephone conference with Sue Tomlinson re tax refund issues.				
Tomlinson, Sue	10/21/2009	1.20	445.00	534.00
Review summary of tax issues, additions to document list, continued review of SEC filings. Discussion regarding memorandum needed re likelihood of tax refunds.				
Tomlinson, Sue	10/21/2009	0.80	445.00	356.00
Phone with David Agler regarding additions to document list, changes by Skadden in Creditor Trust language				
Tomlinson, Sue	10/22/2009	0.70	445.00	311.50
Phone with Jeff McDonald and Michelle Mosier regarding proposed negative response to TAM				
Tomlinson, Sue	10/22/2009	0.30	445.00	133.50
Phone regarding proposed negative response to TAM				
Tomlinson, Sue	10/22/2009	0.70	445.00	311.50
Print out of documents from Jeff McDonald in response to questions, Preliminary review of documents to revise document list				
Agler, David	10/22/2009	1.00	580.00	580.00
Review of liquidating trust agreement; email communication to Jeff Pomerantz.				
Tomlinson, Sue	10/23/2009	3.10	445.00	1,379.50
Review of documents regarding IRS case, analysis of issues and positions of both.				

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**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Tomlinson, Sue	10/26/2009	5.40	445.00	2,403.00
Review of documents provided regarding IRS audits, TAM, etc. Preparation of memorandum regarding the tax issues and complexity involved in Tax Receivable.				
Tomlinson, Sue	10/29/2009	1.70	445.00	756.50
Continued review of documents re IRS audit issues				
Tomlinson, Sue	10/30/2009	2.60	445.00	1,157.00
Revisions to document listing, review IRS 886-A regarding various individual transactions, review case law re same.				
Tomlinson, Sue	11/02/2009	7.30	445.00	3,248.50
Phone with Mr. Siegel, David Agler and Mr. Gottlieb regarding status of tax issues and control of case. Review of documents, SEC filings, law, etc. to determine additional documents needed on case. Preparation of questions for response by CCSI employees currently involved in the audit and audit history.				
Agler, David	11/02/2009	3.80	580.00	2,204.00
Telephone conference with Mr. Pomerantz, Mr. Siegel, Mr. Gottlieb and Ms. Tomlinson; analysis of bankruptcy tax issues including tax refund and audit issues.				
Tomlinson, Sue	11/03/2009	3.90	445.00	1,735.50
Research regarding TAM request procedures, appeal rights, etc. Research regarding jurisdiction of bankruptcy court for refund claims and audit refunds. Research regarding sale-leaseback transactions, case law, etc.				
Tomlinson, Sue	11/03/2009	0.80	445.00	356.00
Phone conference with Jeff, Jim and Michelle regarding status of TAM request and anticipated adverse response.				
Tomlinson, Sue	11/04/2009	3.80	445.00	1,691.00
Research regarding TAM request procedures, appeal rights, 505(b) issues, etc.				
Agler, David	11/04/2009	2.30	580.00	1,334.00
Teleconference with Mr. Pomerantz, Ms. Tomlinson, Mr. Siegel, and Mr. Gottlieb and analysis of tax issues re refund claim.				
Tomlinson, Sue	11/05/2009	1.50	445.00	667.50
Telephonic conference with debtor and creditor groups regarding Canadian tax issues				
Tomlinson, Sue	11/05/2009	0.90	445.00	400.50
Various telephonic conference with Jeff Pomerantz, Mark Pearlman and Jim Roberts regarding Canadian tax issues				
Tomlinson, Sue	11/05/2009	0.80	445.00	356.00
Various 'debrief' telephonic conference with Jeff Pomerantz, Mark Pearlman and others regarding Canadian tax issues				

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**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Tomlinson, Sue	11/05/2009	1.10	445.00	489.50
Review of tax issues re NOL carrybacks, status of IRS TAM conference and review of structure regarding Canadian tax issues				
Smith, Pamela	11/05/2009	0.80	95.00	76.00
T/C w/ D. Agler in S.F. re information for telecon for 11/5/09; and per D. Agler's instructions two t/c's with S. Tomlinson; return phone msg to Mark Pearlman (Crowe Canadian Affiliate) re 10:00 a.m. PST telecon; two t/c msgs to Al Siegel conveying info.				
Roberts, James	11/05/2009	1.50	420.00	630.00
Conference call between representatives of creditors committee, company, Pomerantz, Mark Pearlman, Ash Gupta, Susan Tomlinson, Jim Roberts, attorney's, and PWC regarding repatriation of earnings from Canada to U.S. and potential Canadian withholding				
Tomlinson, Sue	11/05/2009	1.60	445.00	712.00
Continued work on IRS matters, research regarding appeals and alternative procedures to oral TAM hearing				
Tomlinson, Sue	11/06/2009	2.60	445.00	1,157.00
Phone conference with Mr. McDonald regarding decision to attend oral hearing re land-owned properties versus land-leased. Discussion of strategy regarding Appeals, etc. Review of new law regarding 5 year carryback impact of IRS audit, estimated tax receivable, etc.				
Tomlinson, Sue	11/09/2009	0.80	445.00	356.00
Review with David Agler regarding status of IRS matters and Canadian tax issues.				
Agler, David	11/09/2009	3.10	580.00	1,798.00
Analysis and consult with Ms. Tomlinson and Mr. Roberts re U.S. and Canadian tax issues, including refund/audit issues.				
Agler, David	11/10/2009	1.70	580.00	986.00
Analysis of tax issues re plan of reorganization, including tax refund and audit issues.				
Agler, David	11/10/2009	1.20	580.00	696.00
Telephone conference with Mr. Pomerantz re NOL tax legislation; telephone conference with Mr. Pomerantz, Mr. Pearlman and Mr. Gupta.				
Agler, David	11/11/2009	2.80	580.00	1,624.00
Analysis of tax issues re plan of reorganization and liquidating trust.				
Tomlinson, Sue	11/19/2009	0.80	445.00	356.00
Phone conference with Jeff, Michelle and David Gottlieb regarding TAM hearing with IRS, NOL carryback, etc.				
Tomlinson, Sue	11/20/2009	1.30	445.00	578.50
Revised NOL rules and application to CCSI. Review necessary procedures.				

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**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Tomlinson, Sue	12/04/2009	0.70	445.00	311.50
Review of email and attached submissions to IRS on sale leaseback claims, NOLs etc.				
Tomlinson, Sue	12/07/2009	2.20	445.00	979.00
Review of post-conference submission. Review of NOL issues.				
Tomlinson, Sue	12/08/2009	1.80	445.00	801.00
Review of post-conference submission. Review of state tax issues				
Tomlinson, Sue	12/11/2009	1.10	445.00	489.50
Review and update regarding IRS matters.				
Tomlinson, Sue	12/17/2009	1.20	445.00	534.00
Review of 125M refund filed on Form 1139				
Tomlinson, Sue	01/18/2010	1.40	445.00	623.00
Review memorandum regarding Sec 382 issues and COD issues with regard to NOL carryback. Discussion with Mr. MacDonald regarding status of Canada issue, status of IRS TAM and NOL processing.				
Tomlinson, Sue	01/22/2010	1.60	445.00	712.00
IRS matters, review of Skadden memo to IRS re IRC §108 and §382 issues in response to IRS concerns. Preparation of memo re same				
Agler, David	02/22/2010	3.40	580.00	1,972.00
Analysis and consult with Susan Tomlinson regarding tax return preparation issues; participation in teleconference with Mr. Pomerantz and other counsel.				
Tomlinson, Sue	02/22/2010	3.40	445.00	1,513.00
Review of documents re IRS matters, 1139 regarding tax refund request, etc. Consultation with Mr. Agler re same. Phone conference with Mr. Agler, Mr. Pomerantz and Mr. Siegel re same.				
Agler, David	02/24/2010	1.80	580.00	1,044.00
Analysis of tax liability determination issues.				
Tomlinson, Sue	02/24/2010	1.10	445.00	489.50
Continued follow-up with Jeff McDonald and Michelle Mosier re IRS matters				
Tomlinson, Sue	02/24/2010	0.40	445.00	178.00
Analysis of tax liability determination issues.				
Total Tax Issues		210.45		106,284.50